

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 183 - HB 177

February 20, 2013

**SUMMARY OF BILL:** Authorizes the Commissioner of the Department of Revenue (DOR), upon request in writing, to disclose to local government officials the amount claimed by a taxpayer as a business tax credit for personal property taxes paid. Prohibits local government officials from disclosing such information to any person other than the person to whom it relates and except as otherwise authorized by law.

**ESTIMATED FISCAL IMPACT:**

**Other Fiscal Impact – Authorizing DOR to disclose information on the amount claimed by a taxpayer as a business tax credit for personal property taxes paid will assist local governments in collecting the proper local taxes and will result in an increase in local property tax collections. Due to multiple unknown factors, such increase cannot be quantified with reasonable certainty.**

Assumptions:

- Authorizing DOR to disclose information on the amount claimed by a taxpayer as a business tax credit for personal property taxes paid will assist local governments in collecting the proper local taxes and will result in an increase in local property tax collections. Due to multiple unknown factors, such increase cannot be quantified with reasonable certainty.
- Such disclosure of tax documents will not result in a significant fiscal impact to the state.
- A small increase in cases in the court system, which will result in additional state and local government expenditures for processing the cases and additional state and local government revenue from fees, taxes and costs collected. These expenditures and revenue are estimated to be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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